

## Section 2. Tax Returns and Forms

### 1 List of Returns and Forms

(IRM 3(27)(68)0) Following is a list of tax returns and forms showing File Source, Tax Class, Master File Tax Account Codes, and Document Codes. \*Non-Masterfile. Please refer to Publication 676 (Catalog No. 72060U) for a complete list of forms.

		B-BMF	E-EPMF	I-IMF	N-NMF	A-IRAF		
Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code			
CP 2000	Proposed Changes to Income or Withholding Tax	I	2	30	54			
CT-1	Employer's Annual Railroad Retirement and Unemployment Return	B/N	7,6	09,*71	11			
CT-2	Employee Representatives Quarterly Railroad Retirement Tax Return	N	6	*72	02			
CTR	Currency Transaction	B	5		15,16,89			
SS-4	Application for Employer Tax Identification Number	E/B	0,9		04			
SS-10	Consent to Extend the Time to Assess Employment Taxes							
SS-16	Certificate of Election of Coverage Under the Federal Insurance Contributions Act							
TYD-14	Taxpayer Delinquency Investigation	I/B	2,6,9		14			
TY-15	Unidentified and Excess Collection Voucher		1,2,3,4,5,6,7,8		48			
TY-18	Statement of Payment Due	2	17					
TY-26	Statement of Tax Due IRS		1,2,3,4,5,6,7,8		17			
TYD-69	Taxpayer Delinquent Account	N	6		17,18			
W-2	Wage and Tax Statement		5		11,12,21			
W-2C	Statement of Corrected Income and Tax Amounts		5					
W-2CM	Commonwealth of the Northern Mariana Islands Wage and Tax Statement		5					
W-2GU	Guam Wage and Tax Statement		5					
W2-G	Statement of Gambling Winnings		5		32,88			
W-2VI	US Virgin Islands Wage and Tax Statement		5					
W-3	Transmittal of Income and Tax Statements	B	1	88	Any			
W-3(PR)	Transmittal of Income and Tax Statements (Puerto Rico)							
W-3C	Transmittal of Corrected Income & Tax Statements							

<b>Form No.</b>	<b>Title</b>	<b>File Source</b>	<b>Tax Class</b>	<b>MFT Code</b>	<b>Doc. Code</b>
W-3C(PR)	Transmittal of Corrected Income & Tax Statements (Puerto Rico)				
W-3SS	Transmittal of Wage and Tax Statements	B	1		32,33,34,35
W-4	Employee's Withholding Certificate		5		42
W-4E	Exemption from Withholding Allowance Certificate		5		42
W-4P	Withholding Certificate for Pension or Annuity payments		5		
W-4S	Request for Federal Income Tax Withholding from Sick Pay		5		
W-4V	Voluntary Withholding Request		5		
W-5	Earned Income Credit Advance Payment Cert.				
W7	Application for IRS Individual Taxpayer Identification Number	I	2		96
W7	Application for IRS Individual Taxpayer Identification Number- Magnetic Tape		2		94
W7	Application for IRS Individual Taxpayer Identification Number - Spanish		2		98
W7	Application for IRS Individual Taxpayer Identification Number - Magnetic Tape - Spanish	I	2		92
W7A	Application for Adoption Taxpayer Identification Number (ATIN)	I	6		96
W-8	Certificate of Foreign Status				
W-9	Request for Taxpayer Identification Number and certificate				
W-10	Dependent Care Provider's Identification & Cert.				
11C	Special Tax Return and Application for Registry-Wagering	B/N	4,*6	63,*96	03
56	Notice Concerning Fiduciary Relationship				
56F	Notice Concerning Fiduciary Relationship (Financial Institution)				
514-B	Tax Transfer Schedule		1,2,3,4,5,6,7,8		51
637	Application for Registration				
706	United States Estate Tax Return	B/N	5,*6	52,*53	06
706A	United States Additional Estate Tax Return	N	6	52,*53	*84
706B	Generation-Skipping Transfer Tax Return	B	6	52	85
706CE	Certificate of Payment of Foreign Death Tax				
706GS(D)	Generation-Skipping Transfer Tax Return for Distribution	B	5	78	59
706GS(T)	Generation-Skipping Transfer Tax Return for Terminations	B	5	77	29

<b>Form No.</b>	<b>Title</b>	<b>File Source</b>	<b>Tax Class</b>	<b>MFT Code</b>	<b>Doc. Code</b>
706NA	United States Nonresident Alien Estate Tax Return	B/N	5,*6	52,*53	05
706QDT	U.S. Estate Tax Return for Qualified Domestic Trusts	N	6	53	85
709	United States Gift Tax Return	B/N	5,*6	51,*54	09
709A	U.S. Short Form Gift Tax Return	B	5	51	08
712	Life Insurance Statement				
720	Quarterly Federal Excise Tax Return	B/N	4,*6	03,*45	20,*30
730/ 730C	Tax on Wagering	B/N	4,*6	64,*97	13
809	Receipt for Payment of Taxes		1,2,3,4, 5,6,7,8, 0		17,18
813	Document Register		1,2,3,4, 5, 6,7,8,9		99
843	Claims		1,2,3,4, 5, 7,8,9,0		54,77
851	Affiliations Schedule				
872	Consent to Extend the Time to Assess Tax				
872-A	Special Consent to Extend the Time to Assess Tax				
872-B	Consent to Extend the Time to Assess Miscellaneous Excise Taxes				
872-C	Consent Fixing Period of Limitations Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code				
872-D	Consent to Extend the Time on Assessment of Tax Preparer Penalty				
872-F	Consent to Extend the Time to Assess Tax Attributable to Items of a Partnership				
872-N	Notice of Termination of Special Consent to Extend the Time to Assess Tax Attributable to Items. . .				
872-O	Special Consent to Extend the Time to Assess Tax Attributable to a Partnership				
872-P	Consent to Extend Time to Assess Tax Attributable to Partnership Items of a Registered Partnership				
872-Q	Notice of Termination of Special Consent to Extend the Time to Assess Tax Attributable to Items. . .				
872-R	Special Consent to Extend the Time to Assess Tax Attributable to Items of an S. Corporation				
872-S	Consent to Extend the Time to Assess Tax Attributable to Items of an S. Corporation				

<b>Form No.</b>	<b>Title</b>	<b>File Source</b>	<b>Tax Class</b>	<b>MFT Code</b>	<b>Doc. Code</b>
872-T	Notice of termination of Special Consent to Extend to Assess Tax				
900	Tax Collection Waiver		2,6,9		77
926	Return by a Transferor of Property to a Foreign Corporation, Foreign Trust or Estate, or Foreign Partnership		6	81	32
928	Fuel Bond				
940	Employer's Annual Federal Unemployment Tax Return	B/N	8,*6	10,*80	40
940	Magnetic Tape Employer's Annual Federal Unemployment Tax Return	B	8	10	39
940EZ	Short Form Employer's Annual Federal Unemployment Tax Return	B	8	10	38
940PR	Employer's Annual Federal Unemployment Tax Return, Puerto Rico	B	8	10	40
940V	Federal Unemployment Tax Return Process Through RPS	B	8	10	70
940EZ	Short Form Employer's Federal Unemployment Tax Return-Process through RPS	B	8	10	70
941	Employer's Quarterly Federal Tax Return	B/N	1,*6	01,*17	41
941	Magnetic Tape Employer's Quarterly Federal Tax Return	B	1	01	35
941C (PR)	Statement to Correct Information Previously Reported Under the Federal Insurance Contributions Act - Puerto Rico	B	1	01	41
941C	Statement to Correct Information Previously Reported Under the Federal Insurance Contributions Act				
941-M	Employer's Monthly Federal Tax Return	B	1	01	41
941NMI	Employer's Tax Return of Northern Marianne Islands	N	6	17	41
941 On Line	Employer's Tax Return On Line		1		39
941 E-File	Electronically Filed Employer's Quarterly Federal Tax Return		1		35
941PR	Employer's Quarterly Federal Tax Return, Puerto Rico	B	1	01	41
941SS	Employer's Quarterly Federal Tax Return, Virgin Islands, Guam, American Samoa	B	1	01	41
941V	Employer's Quarterly Tax Return	B	1	01	70
941TEL	Employer's Quarterly Federal Tax Return - Telephone	B	1	01	41

<b>Form No.</b>	<b>Title</b>	<b>File Source</b>	<b>Tax Class</b>	<b>MFT Code</b>	<b>Doc. Code</b>
942	Employer's Quarterly Federal Tax Return for Household Employees	B/N	1,*6	04,*18	42
942PR	Employer's Quarterly Federal Tax Return, Household Employees, Puerto Rico	B	1	04	42
942V	Employer's Quarterly Tax Return for Household Employees. Process through RPS	B	1	04	70
943	Employer's Annual Tax Return for Agricultural Employees	B/N	1,*6	11,*19	43
943PR	Employer's Annual Tax Return for Agricultural Employees, Puerto Rico (PSC Only)	B	1	11	43
943V	Employer's Annual Return For Agricultural Employees. Process through RPS	B	1	11	70
945	Annual Return Of Withheld Federal Income Tax	B	1	16	97,44,37
945A	Annual Record of Federal Tax Liability	B	1	16	40
952	Consent to Fix Period of Limitation on Assessment of Income Tax				
957	U.S. Information Return by and Officer, Director, or U.S. shareholder with Respect to a Foreign Personal Holding Co.	N	6	24	
958	U.S. Annual Information Return by an Officer or Director with Respect to a Foreign Personal Holding Co.	N	6	25	
959	Return by an Officer, Director, or Shareholder with Respect to the Organization or Reorganization of a Foreign Corp. and Acquisition of its Stock	N	6	26	
964/966	Corporate Dissolution Indicator	B	9		78
982	Reduction of Tax Attributes Due to Discharge of Indebtedness				
990	Return of Organization Exempt from Income Tax	B/N	4*6	67	90
990-BL	Information and Initial Excise Tax Return for Black Lung Benefit Trust and Certain Related Persons	N	6	56	88
990-C	Exempt Cooperative Association Income Tax Return	B/N	3,*6	33	92
990EZ	Short Form Return of Organization Exempt From Income Tax	B	4	67	09
990-PF	Return of Private Foundation	B/N	4,*6	44	91
990-T	Exempt Organization Business Income Tax Return	B/N	3,*6	34	93
990-W	Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organization				
1000	Ownership Certificate				
1001	Ownership, Exemption, or Reduced Rate Certificate				
1023	Application for Recognition of Exemption				80

<b>Form No.</b>	<b>Title</b>	<b>File Source</b>	<b>Tax Class</b>	<b>MFT Code</b>	<b>Doc. Code</b>
1024	Application for Recognition of Exemption				80
1025	No Application (Dummy Form Number) - IRC Sections 501(c)(01),(11),(14),(16),(18),(21),(22),(24), and 501(d) or 494(a)				
1026	Group Exemption - EDS Only - Any IRC Section				
1028	Application for Recognition of Exemption Under Section 501(a) or for Determination Under Section 120				
1040	U.S. Individual Income Tax Return	I/N	2,*6	30,*20	11,12, 21, 22
1040 (Telefile)	U.S. Individual Income Tax Return - Telefile	I	2	30	03
1040A (Telefile)	U.S. Individual Income Tax Return - Telefile	I	2	30	16
1040A	U.S. Individual Income Tax Return	I	2	30	09,10
1040C	U.S. Departing Alien Income Tax Return	I	2	30	61
1040ES	U.S. Declaration of Estimated Income Tax for Individuals	I	2	30	20
1040EZ	U.S. Individual Income Tax Return	I	2	30	07
1040EZ-TEL	US Individual Income Tax Return - Telefile	I	2	30	28
1040NR	U.S. Non-resident Alien Income Tax Return (PSC only)	I/N	2,*6	30,*20,*21	72,73
1040NR-EZ	US Non-resident Alien Income Tax Return (PSC only)	I	2	30	72
1040PC	U.S. Individual Income Tax Return (Personal Computer)	I	2	30	05,06
1040PR	U.S. Self-Employment Tax Return-Puerto Rico (PSC only)	I/N	2,*6	30,*22	27
1040SS	U.S. Self-Employment Tax Return-Virgin Islands, Guam, American Samoa (PSC only)	I	2	30	26
1040T	US Individual Income Tax Paper	I	2	30	05,06
1040 VITA/TCE OVRPRT	US Individual Income Tax return (VITA/TCE Overprint)			20	
1040X	Amended U.S. Individual Income Tax Return	I	2	30	11,54
1041	U.S. Fiduciary Income Tax Return (for Estates and Trusts)	B/N	2,*6	05,*21	44
1041	Magnetic Media U.S. Fiduciary Income Tax Return (for Estates and Trusts)	B	2	05	36
1041-A	U.S. Information Return—Trust Accumulation of Charitable Amounts	B/N	4,*6	36	81

<b>Form No.</b>	<b>Title</b>	<b>File Source</b>	<b>Tax Class</b>	<b>MFT Code</b>	<b>Doc. Code</b>
1041ES	Payment Voucher, Estimated Tax	B	2	05	17
1041ES	Payment Voucher, Estimated Tax, Lockbox Processing	B	2	05	19
1041-K1	Beneficiary's Share of Income, Credits, Deductions, Etc.		5		66
1041PF	(See Form 5227)				
1041QFT	Qualified Funeral Trust	I	2	05	39
1042	Annual Withholding Tax Return for US Source Income of Foreign Persons	B/N	1,*6	12	25
1042S	Foreign Persons US Source Income subject to Withholding	N	6	12	66
1045	Application for Tentative Refund				
1065	U.S. Partnership Return of Income	B/N	2,*6	06,*35	67
1065B	US. Return of Income for Electing Large Partnerships	B/N	2	06	68
1065PTP	Publicly Traded Partnerships	B	2	06	67
1065-K1	Partners Share of Income, Credits, Deductions, Etc.		5		65
1066	Real Estate Mortgage Investment Conduit Income Tax Return	B/N	3,*6	07	60
1066SC H Q	Quarterly Notice to Residual Interest Holder of Remic Taxable Income or Net Loss Allocation	B	3	07	60
1078	Certificate of Alien Claiming Residence in the United States				
1096	Annual Summary and Transmittal of US Information Returns		5	88	69
1098	Mortgage Interest Statement		5		81
1098E	Education Loan Interest Statement		5		82
1098T	Tuition Payment Statement		5		83
1099-A	Information Return for Acquisition or Abandonment of Secured Property		5		80
1099-B	Statement for Recipients of Proceeds From Real Estate Brokers and Barters Exchange Transactions.		5		79
1099-C	Cancellation of Debt		5		85
1099-DIV	Statement for Recipients of Dividends and Distributions		5		91
1099-G	Statement for Recipients of Certain Government Payments		5		86
1099-INT	Statement for Recipients of Interest Income		5		92
1099-LTC	Statement for Recipients - Long term care and accelerated health benefits		5		93
1099-MISC	Statement for Recipients of Miscellaneous Income		5		95

<b>Form No.</b>	<b>Title</b>	<b>File Source</b>	<b>Tax Class</b>	<b>MFT Code</b>	<b>Doc. Code</b>
1099-MSA	Statement of Receipts of Medical Savings Account		5		94
1099-OID	Statement for Recipients of Original Issue Discount		5		96
1099-PATR	Statement for Recipients of Taxable Distributions Received from Cooperatives		5		97
1099-R	Statement for Recipients of Retirement Plans		5		98
1099-S	Statement for Recipients of Proceeds from Real Estate Transactions		5		75
1116	Computation of Foreign Tax Credit—Individual, Fiduciary or Nonresident Alien Individual				
1118	Computation of Foreign Tax Credit—Corporations				
1120	U.S. Corporation Income Tax Return	B/N	3,*6	02,*32	10,11,*20
1120-A	U.S. Short Form Corporation Tax Return	B	3	02	09
1120SF	U.S. Income Tax Return for Designated Settlement Funds	B,	3	02	06
1120-F	U.S. Income Tax Return of Foreign Corporations	B/N	3,*6	02,*32	66,67
1120FSC	U.S. Income Tax Return of a Foreign Sales Corporation (PSC Only)	B/N	3,*6	02,*32	*69,07
1120-H	US Income Tax Return for Homeowner Associations	B	3	02	71
1120-IC-DISC	Interest Charge Domestic International Sales Corporation Return	N	6	*23	69,*20
1120S-K1	Shareholder's Share of Undistributed Taxable Income, Credits, Deductions, etc.	5	67		
1120L	U.S. Life Insurance Company Income Tax Return	B/N	3,*6	02,*32	11,*15
1120-ND	Return for Nuclear Decommissioning Trusts and Certain Related Persons	B/N	3,*6	02,*32	08,*20
1120PC	U.S. Property and Casualty Insurance Company Income Tax Return	B	3	02	13
1120-POL	U.S. Income Tax Return of Political Organization	B	3	02	20
1120 REIT	U.S. Income Tax Return for Real Estate Investment Trusts	B	3	02	12
1120RIC	U.S. Income Tax Return for Regulated Investment Companies	B	3	02	05
1120-S	U.S. Small Business Corporation Income Tax Return	B/N	3,*6	02,*31	16,*20
1120W	Estimated Tax for Corporation		3	02	10
1120W (FY)	Fiscal Year Corporation Estimated Tax		3	02	10

<b>Form No.</b>	<b>Title</b>	<b>File Source</b>	<b>Tax Class</b>	<b>MFT Code</b>	<b>Doc. Code</b>
1120X	Amended U.S. Corporation Income Tax Return	B/N	3,*6	02	10,54,* 20, *32
1122	Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return				
1127	Application for Extension of Time for Payment of Tax		2		77
1128	Application for Change in Accounting Period				
1138	Extension of Time for Payment of Taxes by a Corporation Expecting a net Loss Carry back				
1139	Corporation Application for Tentative Refund	B	3	02	84
1164PR	Disbursing Center Notification of Undelivered Refund Checks		1,2,3,4, 5, 6,7,8		45
1296	Assessment Against Transferee of Fiduciary				
1310	Statement of Person Claiming Refund Due a Deceased Taxpayer				
1331	Notice of Adjustment (NMF)				
1331B	Notice of Adjustment				
1331C	Notice of Adjustment(Wage or Excise Tax)				
1363	Export Exemption Certificate				
1962	Advance Payment Record		1,2,3,4, 5, 6,7,8		17
2032	Contract Coverage Under Title II of the Social Security Act				
2063	U.S. Departing Alien Income Tax Statement				
2106	Employee Business Expenses				
2106EZ	Unreimbursed Employee Business Expenses				
2119	Sale or Exchange of Principal Residence				
2120	Multiple Support Declaration				
2137	Monthly Tax Return–Manufacturers of Cigarette Papers and Tubes	N	6	90	86
2158	Credit Transfer Voucher		1,2,3,4, 5, 6,7,8		58
2210	Underpayment of Estimated Income Tax by Individuals and Fiduciaries				
2210F	Underpayment of Estimated Taxes by Farmers and Fishermen				
2220	Underpayment of Estimated Income Tax by Corporation				
2287	Dishonored Check Posting Voucher		1,2,3,4, 5, 6,7,8		87
2287(C)	Advice of Dishonored Check		1,2,3,4, 5, 6,7,8		17

<b>Form No.</b>	<b>Title</b>	<b>File Source</b>	<b>Tax Class</b>	<b>MFT Code</b>	<b>Doc. Code</b>
2290	Heavy Vehicle Use Tax Return	B/N	4,*6	60,*93	95
2350	Application for Extension of Time for Filing U.S. Income Tax Return (IMF-1040, BMF-709 and 709A)(PSC only)	I/B	2,5	30,51	77
2363	Master File Entity Change		2,6,9,	0	63
2363A	Exempt Organization BMF Entity Change		9,0		80,81
2424	Account Adjustment Voucher		1,2,3,4, 5, 6,7,8,0		24
2438	Regulated Investment Co.–Undistributed Capital Gains Tax Return	N	6	38	86
2439	Notice to Shareholder of Undistributed Long-Term Capital Gains				
2441	Child and Dependent Care Expenses				
2553	Election by Small Business Corporation	B	9	93	53
2555	Foreign Earned Income				
2555EZ	Foreign Earned Income Exclusion				
2617	Prepayment Return–Tobacco Products Taxes	N	6	90	37
2650	TDA/TDI Transfer		2,6,9		50
2678	Employer Appointment of Agent				
2688	Application for Additional Extension of Time to File U.S. Individual Income Tax Return (IMF-1040, BMF-709 and 709A)	I/B	2, 5	30, 51	77
2710	Appeals Division Action and Transmitted Memorandum		1,2,3,4, 5,6,7,8		47
2749	Request for Trust Fund Recovery Penalty Assessment	B/N	3,6,9	17	77
2758	Application for Extension of Time to File Certain Excise, Income, Information, and Other Returns	B	1,2,3,4, 5, 6,9	05	04,17,7 7
2848	Power of Attorney and Declaration of Representative				
2859	Request for Quick or Prompt Assessment		1,2,3,4, 5,6,7,8		51
2859C (B)	Collection Request for BMF Quick or Prompt Assessment				
2859C (I)	Collection Request for Quick or Prompt Assessment				
3115	Application for Change in Accounting Method				
3177 A/B/C	Notice of Action for Entry on Master File		1,2,3,4, 5, 6,7,8,9, 0	29,74	14,49,7 7,78

<b>Form No.</b>	<b>Title</b>	<b>File Source</b>	<b>Tax Class</b>	<b>MFT Code</b>	<b>Doc. Code</b>
3206	Information Statement by United Kingdom Withholding Agents Paying Dividend from United States Corporations to Residents of the U.S. and Certain Treating Countries				
3244	Payment Posting Voucher		1,2,3,4, 5, 6,7,8,0		17,18
3244A	Payment Posting Voucher—Examination		1,2,3,4, 5, 6,7,8		18
3245	Posting Voucher, Refund Check Cancellation or Repayment		1,2,3,4, 5, 6,7,8,0		45
3249	Notice of Non-Receipt of Tax Return		9		49
3258	Summary Transfer Voucher		1,2,3,4, 5, 6,7,8		58
3354	Assessment Adjustment Document		1,2,3,4, 5, 6,7,8		54
3413	Transaction List (Account Transfer In)		1,2,3,4, 5, 6,7,8		51,52
3446	Notice of Federal Tax Due		2,5,6		17
3465	Adjustment Request		1,2,3,4, 5, 6,7,8,9, 0		54
3468	Investment Credit				
3491	Consumer Cooperative Exemption Application				
3520	Annual Return to Report Transactions with Foreign Trusts and Receipt of Foreign Gifts		3	68	83
3520-A	Annual Return of Foreign Trust with U.S. Beneficiaries				
3552	Prompt Assessment Billing Assembly		1,2,3,4, 5, 6,7,8		17,51
3645	Computation of Penalty for Failure to File Information Returns or Furnish Statements				
3646	Income from Controlled Foreign Corporation				
3731	Unidentified Remittance Voucher		1,2,3,4, 5, 6,7,8,0		17
3753	Manual Refund Posting Voucher		1,2,3,4, 5, 6,7,8		45
3800	General Business Credit				
3809	Miscellaneous Adjustment Voucher				

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3870	Request for Adjustment		1,2,3,4,5,6,7,8,9		54,77
3911	Taxpayer Statement Regarding Refund				
3912	Taxpayer SSN Validation		2		31,63
3913	Acknowledgment of Returned Refund Check and/or Savings Bond				
3967	Payment Overdue		2,6		17
3967(C)	Second Notice of Delinquent Tax Account (CP-502) N		2,5,6		17
4136	Computation of Credit for Federal Tax on Fuels				
4137	Computation of Social Security Tax on Unreported Tip Income				
4159	Payment Tracer Request				
4224	Exemption from Withholding of Tax Income Effectively Connected with the Conduct of Business in U.S.				
4251	Return Chargeout (IDRS)				
4255	Recapture of Investment Credit				
4338	Transcript Request		1,2,3,4,5,6,7,8,9,		99
4338A	IMF Information or Certified Transcript Request				
4356A	Notice of Available Frozen Credit		2,9		77
4356SP	Notice of Available Frozen Credit Puerto Rico		2,9		77
4361	Application for Exemption from Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners				
4419	Application for Filing Information Returns on Magnetic Media				
4428	BMF General Purpose CP Form		1		17,19
4461	Application for Approval of Master or Prototype Defined Contribution Plan	E	0	75	61
4461A	Application for Approval of Master or Prototype Defined Benefit Plan	E	0	75	62
4461B	Application for Approval of Master or Prototype Defined Contribution Plan			75	
4466	Corporation Application for Quick Refund of Overpayment of Estimated Tax	B	3		45
4506	Request for Copy of Tax Form				
4506-A	Request for Public Inspection or Copy of Exempt Organization Tax Form				
4562	Depreciation and Amortization Schedule				

<b>Form No.</b>	<b>Title</b>	<b>File Source</b>	<b>Tax Class</b>	<b>MFT Code</b>	<b>Doc. Code</b>
4563	Exclusion of Income for Bona Fide Residents of American Samoa				
4578	Bond Purchase Plan Approval	E	0	74	78
4626	Computation of Alternative Minimum Tax—Corporations and Fiduciaries	B	3		10
4666-A	Summary of Employment Tax Examination	B	1,8		40,41,42,43
4667	Examination Changes Federal Unemployment Tax	B	8		40
4668	Employment Tax Changes Report	B	1		41,42,43
4684	Casualties and Thefts				
4694	Notification Refund Repayment Check not accepted by Bank		1,2,3,4,5, 6,7,8		45
4720	Return of Certain Excise Taxes on Charities and Other Persons Under Chap. 41 and 42 of the IRC	B/N	4,*6	50,*66	71
4768	Application for Extension of Time to File U.S. Estate Tax Return and/or Pay Estate Tax	B/N	5,*6	52	77
4782	Employee Moving Expense Information				
4789	Currency Transaction Report		5		89
4797	Supplemental Schedule of Gains and Losses				
4810	Request for Prompt Assessment under IR Code Section 6501(d)				
4835	Farm Rental Income and Expenses				
4844	Request for Terminal Action				
4868	Application for Automatic Extension of Time to File U.S. Individual Income Tax Return (IMF-1040, BMF-709 AND 709A)	I/B	2,5	30,51	17,77
4876	Election to be Treated as a DISC				
4876-A	Election to be Treated as an Interest Charge DISC				
4881	Chapter 42 Taxes - Disqualified Person Foundation Manager				
4952	Investment Interest Expense Deduction				
4970	Tax on Accumulation Distribution of Trusts				
4972	Special 10-year Averaging Method				
5074	Allocation of Individual Income Tax to Guam or Commonwealth of the Northern Mariana Islands				
5213	Election to Postpone Determination as to whether the Presumption that an Activity is Engaged in for Profit Applies				
5227	Split-Interest Trust Information Return	B/N	4,*6	37	83
5300	Application for Determination for Defined Benefit Plan	E	0	74	53

<b>Form No.</b>	<b>Title</b>	<b>File Source</b>	<b>Tax Class</b>	<b>MFT Code</b>	<b>Doc. Code</b>
5303	Application for Determination for Collectively Bargained Plan	E	0	74	03
5305	Individual Retirement Trust Account				
5306	Application for Approval of Prototype Individual Retirement Account	E	0	75	06
5306SEP	Application for Approval of Prototype Simplified Employee Pension (SEP)	E	0	75	60
5307	Short Form Application for Determination for Employee Benefit Plan	E	0	74	07
5308	Request for Change in Plan/Trust Year	E	0		77
5309	Application for Determination of Employee Stock Ownership Plan (ESOP)	E	0	74	09
5310	Application for Determination Upon Termination	E	0	74	10
5310-A	Notice of Merger, Consolidation or Transfer of Plan Liabilities	E	0	74	11
5329	Return for Individual Retirement Arrangement Taxes	A	0	29	11,12,21,22,73
5330	Return of Initial Excise Taxes Related to Employee Benefit Plans	E/N/B	0,*6,4	74,*76	35,51
5344	Examination Examined Closing Record		1,2,3,4,5, 6,7,8		47
5351	Examination Non-Examined Closings		1,2,3,4,5, 6,7,8		47
5394	Request for Information From Federal Tax Records	I	2		56
5403	Appellate Closing Record		1,2,3,4,5, 6,7,8		47
5452	Corporate Report of Nondividend Distributions				
5466B	Multiple Record of Disclosure		2,9		77
5471	Information Return With Respect to a Foreign Corporation		5		55
5472	Information Return of Foreign Owned Corporation		5		53
5473	Report of Acquisitions and Reportable Disposition in a Foreign Partnership		5		57
5498	Individual Retirement Arrangement Information		5		28
5498-MSA	Individual Retirement Arrangement Information Medical Savings Accounts		5		27
5500	Annual Return/Report of Employee Benefit Plan (100 or more participants)	E/N	0,*6	74	37
5500-C/R	Return/Report of Employee Benefit Plan	E/N	0,*6	74	38,30

<b>Form No.</b>	<b>Title</b>	<b>File Source</b>	<b>Tax Class</b>	<b>MFT Code</b>	<b>Doc. Code</b>
5500EZ	Annual Return of One-Participant Pension Benefit Plan	E	0	74	31
5546	Examination Return Charge Out				
5558	Application for Extension of Time to File Certain Employee Plan Returns	E	0		77
5578	Annual Certification of Racial Nondiscrimination for Private Schools Exempt from Federal Tax	B	9	67	84
5588	EO NMF Request	E			
5595	EO Update				
5596	E. O. Non-Examined Closing Record	B			
5597	EO IMF/BMF Request				
5597B	EO Multiple IMF/BMF Request				
5597C	EO Record Retention Agreement Request				
5598	EO Correction Request				
5599	E. O. Examined Closing Record	B	2,3,4,6		47
5648	EP Non-Master File Request				
5649	EP Master File Request				
5650	EP Examined Closing Record	E	0		47
5695	Residential Energy Credit Carryforward				
5712	Election to be Treated as a Possessions Corporation Under Section 936				
5713	International Boycott Report	N	6		08
5734	Non-Master File Assessment Voucher	N	6	46	*55,69,94
5754	Statement by Person(s) Receiving Gambling Winnings				
5768	Election/Revocation of Election by an Eligible Section 501 (c) (3) Organization to Make Expenditures to Influence Legislation	B	9		77
5792	Request for IDRS Generated Refund			1,2,3,4,5,6,7,8,0	45
5811	Examination Return Preparer Case Closing Doc	N	6	70	47
5881	EP Non-Examined Closings		0		47
5884	Jobs Credit				
5899	EP Update				
5901	EP Correction Request				
6008	Fee Deposit for Outer Continental Shelf Oil	N	6	03	68
6009	Quarterly Report of Fees Due On Oil Production	N	6	03	68

<b>Form No.</b>	<b>Title</b>	<b>File Source</b>	<b>Tax Class</b>	<b>MFT Code</b>	<b>Doc. Code</b>
6069	Return of Excise Tax on Excess Contribution to Black Lung Benefit Trust Under Sec. 4953	N	6	57	89
6072	Notice of Action for Entry on the Master File	E	0		77
6088	Distributable Benefits from Employee Pension Benefit Plans				
6118	Claim for Income Tax Return Preparers				
6177	General Assistance Program Determination				
6197	Gas Guzzler Tax				
6198	At-Risk Limitations				
6199	Certification of Youth Participating in a Qualified Cooperative Education Program				
6209	CAWR Transaction Document	B	1		30
6222	CAWR Status Code Posting Document	B	1		30
6248	Annual Information Return of Windfall Profit Tax		5		36
6251	Alternative Minimum Tax Computation				
6252	Installment Sale Income				
6394	DIF Chargeout Request	B	4		94
6406	Short Form Application for Determination for Amendment of Employee Benefit Plan				
6478	Credit for Alcohol Used as Fuel				
6497	Information Return of Nontaxable Energy Grants or Subsidized Energy Financing				
6627	Environmental Taxes				
6765	Credit for Increasing Research Activities (or for claiming the orphan drug credit)				
6781	Gains and Losses From Section 1256 Contracts and Straddles				
6882	IDRS/Master Info Request				
7004	Application for Automatic Extension of Time to File Corporation Income Tax Return	B	3	02,33,3 4	04
8023	Corporate Qualified Stock Purchase Elections				
8027	Employers Annual Information Return of Tip Income and Allocated Tips		5		57
8027-T	Transmittal of Employer's Annual Information Return of Tip Income and Allocated Tips				
8038	Information Return for Tax-Exempt Private Activity Bond Issues	B	3	46	61
8038-G	Information Return for Tax-Exempt Governmental Obligations	B	3	46	62

<b>Form No.</b>	<b>Title</b>	<b>File Source</b>	<b>Tax Class</b>	<b>MFT Code</b>	<b>Doc. Code</b>
8038-GC	Consolidated Information Return for Small Tax-Exempt Governmental Bond Issues, Leases and Installment Sales	B	3	46	72
8038-Q	Issuer's Information Return for Qualified Mortgage Bonds (QMBs)				
8038-T	Arbitrage Rebate or Penalty	B	3	46	74
8082	Notice of Inconsistent Treatment or Amended Return				
8109	Federal Tax Deposit Coupon	B	1,3,4,7,8,9		97
8109-B	Federal Tax Deposit Coupon (Over-the-counter)	B	1,3,4,7,8,9		97
8210	Self-Assessed Penalties Return		2,3,4,5		54
8233	Exemption form Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual				
8264	Application for Registration of a Tax Shelter				
8271	Investors Reporting of Tax Shelter Registration Number		5		62
8274	Certification by Churches and Qualified Church Controlled Organizations Electing Exemption from Employer Social Security Taxes				
8275	Disclosure Statement				
8278	Computation and Assessment of Miscellaneous Penalties	I/B/N	2,3	55,13,51	54
8279	Election to be Treated as a FSC or as a Small FSC				
8288	U.S. Withholding Tax Return for Disposition by Foreign Persons of U.S. Property Interests		2,6	17	88,*41
8288A	Seller-Foreign Person of U.S. Real Property Interest		2		89
8288-B	Application for Withholding Certificate				
8300	Report of Cash Payments over \$10,000 Received in a Trade or Business		5		64
8328	Carry Forward Election of Unused Private Activity Bond Volume CAP	B	3	46	75
8329	Lender's Information Return for Mortgage Credit Certificates (MCCs)	B	3	46	78
8330	Issuer's Quarterly Information Return for Mortgage Credit Certificate	B	3	46	79
8332	Release of Claim to Exemption for Child of Divorced or Separated Parents				
8355	Request for Verification of TIN				
8362	Casino Currency Transaction Report		5		61

<b>Form No.</b>	<b>Title</b>	<b>File Source</b>	<b>Tax Class</b>	<b>MFT Code</b>	<b>Doc. Code</b>
8379	Injured Spouse Claim	I	2	30	11
8379-A	Injured Spouse Claim Worksheet Computation	n/a	n/a	n/a	n/a
8390	Information Return for Determination of Life Insurance Company Earnings Rate Under Section 809				
8396	Mortgage Interest Credit				
8404	Computation of Interest Charge on DISC-Related Deferred Tax Liability	N	6	23	27,*69
8453	U.S. Individual Income Tax Declaration for Electronic Filing	I	2	30	59
8453-E	Annual Return/Report or Registration Statement of Employee Benefit Plan		2,0,9	9	59
8453-OL	U.S. Individual Income Tax Declaration for On-line Filing				
8453-P	U.S. Partnership Declaration and Signature		0	2	59
8453-F	U.S. Partnership Declaration and Signature	B	9	2	59
8453-S	Signature Document for Form 8453				
8485	Assessment Adjustment Case Record		1,2,3,4, 5,7,8		54
8487	PMF Entity Change Entry		5		74
8582	Passive Activity Loss Limitations				
8582-CR	Passive Activity Credit Limitations				
8586	Low-Income Housing Credit				
8594	Asset Acquisitions Statement				
8606	Nondeductible IRA Contributions, IRA Basis, and Nontaxable IRA Distributions				
8609	Low-Income Housing Credit Allocation Certification	B	3	48	02
8610	Annual Low-Income Housing Credit Agencies Report	B	3	48	02
8611	Recapture of Low-Income Housing Credit				
8612	Return of Excise Tax on Undistributed income of Real Estate Investment Trusts	N	6	89	21
8613	Return of Excise Tax on Undistributed Income of Regulated Investment Companies	N	6	14	22
8615	Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,200				
8621	Return by Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund				
8645	Alternative Minimum Tax Fiduciaries				
8689	Allocation of Individual Income Tax to the Virgin Islands				
8693	Low Income Housing Credit Disposition Bond	B	3	48	27

<b>Form No.</b>	<b>Title</b>	<b>File Source</b>	<b>Tax Class</b>	<b>MFT Code</b>	<b>Doc. Code</b>
8697	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts	N	6	69	23
8703	Annual Certification by Operator of a Residential Rental Project	B	3	46	80
8709	Exemption From Withholding on Investment Income of Foreign Governments and International Organization				
8716	Election to Have a Tax Year Other than a Required Tax Year	B	9		63
8717	User Fee for Employee Plan Determination Letter				
8718	User Fee for Exempt Organization Determination Letter Request				
8725	Excise Tax of Greenmail	N	6	27	28
8736	Application for Automatic Extension of Time to File Return for a U.S. Partnership or for Certain Trusts		2,3	05,06,07	04
8743	Information on Fuel Inventories and Sales (Attachment to 720)				
8752	Required Payment or Refund Under Section 7519	B	2	15	23
8758	Excess Collections File Addition				
8765	Excess Collections File Application				
8800	Application for Additional Extension of Time to File Return for a U.S. Partnership or for Certain Trusts	B	9	05,06	77
8801	Credit for Prior Year Minimum Tax				
8802	Annual Summary of Capital Construction Fund Activity				
8803	Limit on Alternative Minimum Tax for Children Under Age 14				
8804	Annual Return for Partnership Withholding Tax (Section 1446)	B/N	1,*6	08	29
8805	Foreign Partners Information Statement of Section 1446 Withholding Tax	B/N	1,*6	08	46
8806	Computation of Communications Taxes				
8807	Computation of Certain Manufacturer and Retailers Excise Taxes				
8808	Supplemental Medicare Premium				
8809	Request for Extension of Time to File Information Returns				
8810	Corporate Activity Loss and Credit Limitation				
8811	Information Return for Real Estate Mortgage Investment Conduits (REMICs) and Issuers of Collateralized Debt Obligations				

Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
8813	Partnership Withholding Tax Payment	B/N	1,*6	08	29,17, 19,70, 76
8814	Parents Election to Report Child's Interest and Dividends				
8821	Tax Information Authorization				
8823	Low Income Housing Credit Agencies Report of Noncompliance	B	3	48	28
8831	Excise Taxes or Excess Inclusions of Remic Residual Interest	N	6	89	21
8832	Entity Classification Election	B			
8846	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips				
8847	Credit Contributions to Selected Community Development Corporations				
8849	Claim for Refund of Excise Taxes(3rd party claim adjustments are processed to the MFT 02 account, all other adjustments are processed to the appropriate excise tax account)				
8851	Summary of Medical Savings Account		5		90
8862	Earned Income Credit Eligibility				
9280	In-house Service Center TIN Perfection				
9282	Form 1040 Electronic Payment Voucher	I	2	30	17
9308	EPMF Plan Data Change	E	0		64
9779	Electronic Federal Tax Payment System Business Enrollment Form				
9783	Electronic Federal Tax Payment System Individual Enrollment Form				

**2 Due Date of Returns**

MFT Code	Form No.	Type of Return	Period Covered	Due Date	Statutory Period of Limitations
30	1040 1040A 1040ES 1040PR 1040TEL 1040EZ- 1040PC	Individual Income	Calendar or Fiscal Year	3 1/2 mos. after end of taxable year (Calendar year April 15)	3 years after due date of return or 3 years after the IRS received date, whichever is later.

<b>MFT Code</b>	<b>Form No.</b>	<b>Type of Return</b>	<b>Period Covered</b>	<b>Due Date</b>	<b>Statutory Period of Limitations</b>
30	1040PR	Individual Income- Non-Resident Alien	Calendar or fiscal year	3 1/2 mos. after end of taxable year (Calendar year April 15) for returns with wages subject to withholding; oth- erwise, 5 1/2 mos. after end of taxable year.	3 years after due date of return or 3 years after the IRS received date, whichever is later.
30	1040C	U.S. Departing Alien Individual Income	Prior to Departure	Same as 1040	Same as 1040
30	1040SS				
30	1040ES	Individual Esti- mated Income Tax		1st April 15 2nd June 15 3rd Sep- tember 15 4th Jan- uary 15	
30	1040NR	U.S. Non-Resi- dent Alien Income Tax Return	Calendar or fiscal year	Doc code 72 (non- effectively con- nected income) 5 1/2 months after end of taxable year. Doc Code 73 (effectively con- nected income, or with effectively connected plus non-effectively con- nected income) 3 1/2 months after the end of taxable year.	3 years after due date of return or 3 years after the IRS received date, whichever is later.
30	1040X	Amended Individ- ual Return		Same as 1040	
05	1041 1041S 1041A 1041PF 1041K1 1041ES	Fiduciary     Estimated Tax Payment Voucher	Calendar or Fiscal Year	Same as 1040     Same as 1040 ES	Same as 1040
36	1041-A	Trust Accumula- tion	Calendar or Fiscal Year		
12	1042 1042S	Income Tax to be paid at source	Annual	2 1/2 mos. after end of taxable year	3 years after due date of return or 3 years after the IRS receive date, which- ever is later.

<b>MFT Code</b>	<b>Form No.</b>	<b>Type of Return</b>	<b>Period Covered</b>	<b>Due Date</b>	<b>Statutory Period of Limitations</b>
52	706 706 NA	Estate		15 mos. after exact date of death or 9 mos. if DOD 1-1-71 or later.	3 years from due date of return or 3 years from the IRS receive date, whichever is later.
53	706A	Estate		6 mos. after day of disposition	3 years after due date of return or 3 years from the IRS received date, whichever is later.
06	1065	Partnership	Calendar or Fiscal Year	4 1/2 mos. after end of taxable year	3 years after due date of return or 3 years after the IRS received date, whichever is later.
02	1120 Series 1120- DISC	Corporation Income	Calendar or Fiscal Year	2 1/2 mos. after end of taxable year (Calendar Year-March 15)	3 years after due date of return or 3 years after the IRS received date, whichever is later. 5 1/2 months for 1120-F
01	941 Series	Employers Quarterly Tax Return	Quarterly	Last day of month following end of quarter (April 30, July 31, Oct. 31 & January 31)	3 years from April 15 of the following year for which the return was due or 3 years after the date the return was actually filed, whichever is later.
10	940 940PR	FUTA	Calendar Year	Last day of month following the end of the calendar year (January 31)	3 years after due date of return or 3 years after the IRS received date, whichever is later.
04	942	Household Employees FICA	Quarterly	Jan. 31	3 years from April 15 of the following year for which the return was due or 3 years after the date the return was actually filed, whichever is later.
11	943 943PR	Agricultural	Calendar Year	Last day of month following the end of the calendar year (January 31)	3 years from April 15 of the year following the year for which the return was due or 3 years after the IRS received date whichever is later.

<b>MFT Code</b>	<b>Form No.</b>	<b>Type of Return</b>	<b>Period Covered</b>	<b>Due Date</b>	<b>Statutory Period of Limitations</b>
03	720	Excise (Abstracts 19, 20, 22, 26, 27, 28, 50, 52, 56)	Quarterly	Last day of the second month following the end of the quarter (May 31, Aug 31, Nov 30, Feb 28)	3 years after due date of return or 3 years after the date return was actually filed, whichever is later.
03	720	Excise (All other Abstracts)	Quarterly	Last day of month following the end of the of quarter (April 30, July 31, October 31 & January 31)	3 years after due date of return or 3 years after the date return was actually filed, whichever is later.
09	CT-1	Railroad Retirement	Calendar Year	On or before the last day of February following the end of the calendar year	3 years after due date of return or 3 years after the IRS received date, whichever is later.
60	2290	Highway Use	7/1 thru 6/30	Last day of the next month following the month first used in a given period.	3 years from due date of return or 3 years from date IRS received date, whichever is later.
51	709 709A	Gift	Calendar Year (effective 1-1-82) Quarterly (effective 1-1-71 thru 12-31-81)	3 1/2 mos. after end of taxable year (April 15) or 15th day of 2nd month following end of quarter.	3 years from due date of return or 3 years from date return was actually filed, whichever is later.
64	730	Wagering	Monthly	Last day of the month following the month in which the income is earned	3 years from due date of return or 3 years from date return was actually filed, whichever is later.
44	990-PF		Calendar or Fiscal Year	5 1/2 mos. after end of taxable year	
67	990/ 990EZ	Return of Organization Exempt from Income under Section 501(c) of the IRC or Section 4947(a)(1) trust	Calendar or Fiscal Year	4 1/2 months after end of taxable year	
67	990BL	Information and Initial Excise Tax Return for Black Lung Benefit Trusts	Calendar or Fiscal Year	4 1/2 months after end of taxable year	

<b>MFT Code</b>	<b>Form No.</b>	<b>Type of Return</b>	<b>Period Covered</b>	<b>Due Date</b>	<b>Statutory Period of Limitations</b>
34	990-T	(Trust)–U.S. address IRC 401 and 408	Calendar or Fiscal Year	3 1/2 mos. after end of taxable year	
	990-T	(Trust and Corp.) U.S. and Foreign IRC 501(c)	Calendar or Fiscal Year	5 1/2 mos. after end of taxable year	
33	990-C	(Farmer's Co-Op)	Calendar or Fiscal Year	8 1/2 mos. after end of taxable year.	
50	4720	Excise Tax	Calendar or Fiscal Year		
37	5227	Split-Interest Trust	Calendar or Fiscal Year	3 1/2 mos. after end of taxable year.	
74,76	5500 Series	Pension Plans	Calendar or Fiscal Plan Year	Last day of the 7th after the end of the plan year.	3 years from due date of return or 3 years from IRS received date, whichever is later.
	5330	Initial Excise Tax Return for Employee Benefit Plans		Varies depending on type of excise tax.	
15	8752	Computation of Required Payment or Refund	Calendar	4 1/2 mo. after end of taxable period.	
16	945	Annual Return Of Withheld Federal Income Tax	Calendar	Jan. 31	3 years from April 15 of the following year for which the return was due or 3 years after the date the return was actually filed, whichever is later.
46	8038-T 8038 8038-G 8038-GC	Bond Issues	Calendar		

### **3      *Extension Forms***

#### **Extension Forms**

02,33,34	7004	Automatic Extension for Corporation Return
05,06	8800	Partnership or Certain Trusts
30,51	2688	Additional Extension For Individual Income Tax
05	2758	Extension For Partnership and Fiduciary
30,51	4868	Automatic Extension of Time to File Individual Income Tax
30,51	2350	Extension of Time to File U.S. Tax Return
	1127	Extension of Time to Pay Tax
74	5558	Extension of Time to File Certain Employee Plan Returns
05,06	8736	Automatic Extension of Time to File Return for U.S. Partnership or For Certain Trusts
52	4768	Extension of Time to File U.S. Estate Tax Return and/or Pay Estate Tax